IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 10TH JANUARY 2007 / 20TH PAUSHA 1928

WP(C).No. 1138 OF 2007(I)

PETITIONER:

P.V. ANILKUMAR,
CHOICE METALS, EDAMATTOM.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
CHAVAKKAD.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST.COMMISSIONER
COMMERCIAL TAXES, IRINJALAKUDA.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 1138 OF 2007

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DATED THIS, THE 10TH DAY OF JANUARY, 2007

J U D G M E N T

Petitioner is challenging the recovery proceedings initiated against him as evidenced by Ext.P6 demand notice issued under the Revenue Recovery Act. For the assessment year 2003-04 he admits his legal liability to pay the amount. The contention, however, is limited to the assessment year 2004-05. As against Ext.P1 assessment he has preferred an appeal, Ext.P3, along with an application for stay, Ext.P5. Since there was a delay in filing the appeal, he has preferred Ext.P4 application for condonation of the said delay. However, he is served with Ext.P6 demand notice. Aggrieved by the same, he has approached this Court.

2. Heard the learned Government Pleader. In the facts and circumstances, there will be a direction that in case petitioner pays 40% of the amount due for the year 2004-05 and clears the arrears as respect the assessment year 2003-04, both within a period of one month, realization of the balance amount for the year 2004-05 will stand stayed until consideration and disposal of the appeal.

The writ petition is disposed of as above.

P.R. RAMAN,
JUDGE.

knc/-